

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2020

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>STATEMENT</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT		1
FINANCIAL STATEMENT		
SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH	1	3
NOTES TO FINANCIAL STATEMENT		5
SUPPLEMENTAL INFORMATION	<u>SCHEDULE</u>	<u>PAGE</u>
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET	1	14
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND/OR BUDGET		
GENERAL FUND	2a	16
SUPPLEMENTAL GENERAL	2b	19
ADULT SUPPLEMENTAL EDUCATION	2c	22
AT-RISK (K-12)	2d	23
BILINGUAL EDUCATION	2e	24
VIRTUAL EDUCATION	2f	25
CAPITAL OUTLAY	2g	26
DRIVER TRAINING	2h	28
FOOD SERVICE	2i	29
PROFESSIONAL DEVELOPMENT	2j	30
PARENT EDUCATION PROGRAM	2k	31
SPECIAL EDUCATION	2l	32
VOCATIONAL EDUCATION	2m	33
GIFTS	2n	34
KPERS SPECIAL RETIREMENT CONTRIBUTION	2o	35
CONTINGENCY RESERVE	2p	36
TEXTBOOK RENTAL	2q	37
SPECIAL SERVICES COOPERATIVE	2r	38
HEALTH CARE SERVICES	2s	40
FEDERAL GRANTS	2t	41
BOND AND INTEREST FUND	2u	42
CONSTRUCTION	2v	43
AGENCY FUNDS		
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND ENDING CASH	3	44
DISTRICT ACTIVITY FUNDS		
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH	4	47

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>SCHEDULE</u>	<u>PAGE</u>
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS		49
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS		50
SPECIAL REPORTS		
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>		52
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE		54
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		56

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 320 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

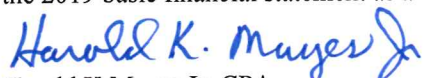
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, on our consideration of the Unified School District Number 320's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified School District Number 320's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 320 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report dated September 23, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
November 5, 2020

Unified School District Number 320, Wamego, Kansas

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2020

	<u>Unencumbered Cash Balance Beginning</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental type funds		
General funds		
General	\$ 0	\$ 0
Supplemental general	112,482	0
Special purpose funds		
Adult supplemental education	1,861	0
At-risk (K-12)	54,413	0
Bilingual Education	1,509	0
Virtual Education	32,677	0
Capital outlay	402,719	0
Driver training	31,838	0
Food service	258,999	0
Professional development	24,532	0
Parent education program	0	0
Special education	101,353	0
Vocational education	86,362	0
Gifts	38,270	0
KPERS Special Retirement Contribution	0	0
Contingency reserve	339,766	0
Textbook rental	232,410	0
Special Services Cooperative	80,631	0
Health Care Services	20,586	0
Federal grants	0	0
District activity funds		
Gate receipts	35,955	0
School projects	1,554	0
User fees	3,724	0
Bond and interest fund		
Bond and interest	2,153,268	0
Capital project fund		
Construction	<u>1,071,797</u>	<u>216,479</u>
 Total reporting entity (excluding agency funds)	 \$ <u><u>5,086,706</u></u>	 \$ <u><u>216,479</u></u>

The accompanying notes are an integral part of this statement

Statement 1

<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash Balance Ending</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2020</u>
\$ 10,082,329	\$ 10,082,329	\$ 0	\$ 759,490	\$ 759,490
3,068,884	3,063,955	117,411	26,261	143,672
457	927	1,391	0	1,391
680,696	598,830	136,279	96,275	232,554
85,000	85,192	1,317	7,190	8,507
61,000	64,435	29,242	5,224	34,466
712,431	545,503	569,647	103,302	672,949
0	0	31,838	0	31,838
885,387	919,693	224,693	9,418	234,111
75,864	41,008	59,388	3,656	63,044
49,104	49,104	0	1,348	1,348
2,366,461	2,373,771	94,043	480	94,523
395,960	394,509	87,813	53,192	141,005
35,815	34,567	39,518	425	39,943
1,874,144	1,874,144	0	0	0
0	0	339,766	0	339,766
181,090	85,353	328,147	5,276	333,423
5,539,938	5,368,252	252,317	382,827	635,144
95,448	92,814	23,220	0	23,220
232,317	232,317	0	38,586	38,586
161,823	164,019	33,759	0	33,759
6,482	6,482	1,554	0	1,554
122,150	122,061	3,813	0	3,813
2,550,669	2,682,166	2,021,771	0	2,021,771
197,080	640,031	845,325	0	845,325
<u>\$ 29,460,529</u>	<u>\$ 29,521,462</u>	<u>\$ 5,242,252</u>	<u>\$ 1,492,950</u>	<u>\$ 6,735,202</u>

Composition of ending cash

Demand deposits (includes held checks)

Bank deposits	\$ 6,285,724
Investments	<u>691,374</u>

Total cash and investments 6,977,098

Agency funds per Schedule 3 (241,896)

Total reporting entity (excluding agency funds) \$ 6,735,202

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 320 is a municipal corporation governed by an elected seven-member board.

These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds. The District does not have any of these types of funds.

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (such as a payroll-clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District number 320 has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the capital outlay fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The Kansas State Department of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Gifts
Health Care Services

Contingency Reserve
Federal Grants

Textbook Rental

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE E. DEPOSITS AND INVESTMENTS - Continued

As of June 30, 2020, the District had the following investments and maturities:

	Cost	Fair Value	Investment Maturities Less than 1 year	Rating U.S.
US Treasury	\$ 299,828	\$ 299,871	\$ 299,828	N/A
Federated Government Obligations	141,546	141,546	141,546	N/A
SBKC Money Market Investment	250,000	250,000	250,000	N/A
	<u>\$ 691,374</u>	<u>\$ 691,417</u>	<u>\$ 691,374</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit in the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2020, is as follows:

See above for details of investments but all are U.S. government securities and percentage is 100%.

Custodial credit risk – deposits. Custodial credit risk is the risk in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's bank deposits was \$6,977,098 (which includes petty cash funds) and the bank balance was \$6,680,103. The bank balance was held by three banks resulting in a decrease in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$270,440 was covered by FDIC insurance, \$691,374 was invested in a trust at a bank (of which \$691,374 was invested as note above), and \$5,718,289 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

Custodial credit risk – investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$288,044 for general fund and \$108,457 for supplemental general fund subsequent to June 30, 2020 and as required by K.S.A. 72-6466 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation				
Series 2009 B	5.375% to 5.9%	12/29/2009	9,300,000	06/30/2025
Series 2016	3.00% to 4.00%	3/10/2016	7,815,000	09/01/2024
Series 2017	5.00%	1/5/2017	20,000,000	09/01/2036
Series 2020	2.78%	3/30/2020	11,035,000	03/01/2035

Capital lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030
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Changes in long-term liabilities for the Wamego Unified School District for the year ended June 30, 2020, were as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30, 2020</u>	<u>Interest Paid</u>
General obligation bonds:					
Series 2009 B	\$ 1,300,000	\$ 0	\$ (1,300,000)	\$ 0	\$ 266,841
Series 2016	7,815,000	0	0	7,815,000	142,125
Series 2017	20,000,000	0	(9,745,000)	10,255,000	973,200
Series 2020	0	11,035,000	0	11,035,000	0
Total long-term debt	<u>\$ 29,115,000</u>	<u>\$ 11,035,000</u>	<u>\$ (11,045,000)</u>	<u>\$ 29,105,000</u>	<u>\$ 1,382,166</u>
Capital lease - equipment	<u>\$ 1,484,723</u>	<u>\$ 0</u>	<u>\$ (112,933)</u>	<u>\$ 1,371,790</u>	<u>\$ 51,926</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

<u>Year</u>	<u>General Obligation</u>		<u>Capital lease</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	1,370,000	1,236,900	117,013	47,845
2022	1,465,000	1,194,375	121,095	43,764
2023	1,560,000	1,141,200	125,318	39,540
2024	1,640,000	1,077,200	129,593	35,266
2025	1,780,000	1,008,800	134,209	30,650
2026 to 2030	8,050,000	2,412,550	744,562	79,730
2031 to 2035	<u>13,240,000</u>	<u>166,000</u>	<u>0</u>	<u>0</u>
	<u>\$ 29,105,000</u>	<u>\$ 8,237,025</u>	<u>\$ 1,371,790</u>	<u>\$ 276,795</u>

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On July 15, 2009, the State Board of Education granted the District authority to issue bonds in excess of statutory limits. At June 30, 2020, the statutory limit for the District was \$12,909,572 and the District had exceeded the debt limit by \$5,160,428. The District has received approval from the State to exceed its debt

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE G. LONG-TERM DEBT - Continued

limit. The District has defeased debt of \$9,745,00 for 2017 debt issue as of June 30, 2020. The outstanding bond principal represents 32% of the District valuation.

Operating Leases

The District leases office equipment under annual operating leases. The total annual rental expense under these leases was \$56,789 for June 30, 2020. Expected future rental payments under this operating lease for the issuing are detailed below:

Year ended	Copiers	Postage Machine	Total
June 30, 2021	\$ 53,878	\$ 0	\$ 53,878
June 30, 2022	53,878	0	53,878
June 30, 2023	53,878	0	53,878
June 30, 2024	53,878	0	53,878
June 30, 2025	22,448	0	22,448
	<u>\$ 237,960</u>	<u>\$ 0</u>	<u>\$ 237,960</u>

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6478	\$ 1,656,392
General Fund	Bilingual	K.S.A. 72-6478	25,000
General Fund	Vocational Education	K.S.A. 72-6478	80,000
General Fund	Virtual Education	K.S.A. 72-6478	60,450
General Fund	Professional development	K.S.A. 72-6478	70,000
General Fund	Parent Education	K.S.A. 72-6478	19,074
General Fund	At-Risk K-12	K.S.A. 72-6478	92,000
Supplemental General	Bilingual	K.S.A. 72-6430	60,000
Supplemental General	Special Education	K.S.A. 72-6430	704,567
Supplemental General	Vocational Education	K.S.A. 72-6430	300,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	588,000
Special Education	COOP	K.S.A. 72-6478	1,601,532
Title IIA	Title I	K.S.A. 72-6429	20,879
			<u>\$ 5,277,894</u>

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy regarding personal leave allows 24 hours of personal leave each year which may be taken in 15-minute increments if the teacher provides a request for leave (submitted 2 weeks in advance) to the building principal which in turn is submitted to the superintendent. The personal leave can accumulate up to 48 hours. If personal leave exceeds 24 hours at year-end the amount in excess of 24 hours will be credited to each individual's sick leave. The District's policy regarding sick and bereavement leave allows for 80 hours for teachers and 40 hours for certified employees each year. Part-time employees will receive a sick and bereavement leave in proportion to that of a full time employee. Sick and

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

bereavement leave may accumulate up to 960 hours and can be taken in 15-minute increments. Employees may contribute to a sick leave pool from their individual accumulated sick and bereavement leave. Once an employee contributes to the pool they are a member of the pool and eligible to receive time from the pool upon formal request. The sick leave pool is limited to 90 days total and if contributions to the pool will result in excess of 90 days, the time will be credited back to the donor. In the event of termination, accumulated sick leave is not payable.

Sick and bereavement leave is paid out to resigning and retiring employees at the following rates:

3 - 6 years of service.....	\$ 200
7 - 10 years of service.....	300
11 or more years of service.....	500

For the year ended June 30, 2020, \$1,400 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of \$10.00 per day. For the year ended June 30, 2020, \$1,050 was paid under this plan.

Compensated absences for the year ended June 30, 2020 were as follows:

	Balance Beginning of Year	Net Change	Balance End of Year
Compensated absences	\$ 17,800	\$ 200	\$ 18,000

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. In addition, the District shall contribute the cost of the health insurance premium for a single policy to a maximum of \$400 per month to the fringe benefit package for full time employees and administrators. Currently, benefits offered through the Plan include health insurance coverage, medical reimbursement, and childcare reimbursement.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPRS) receive long-term disability benefits and life insurance benefits. The plan is administrated through a trust held by KPRS that is funded to pay annual benefits payments. The employer contribution rate is at 1% for the year ended June 30, 2020.

NOTE J. DEFINED BENEFIT PENSION PLAN

Plan description - The District participates in the Kansas Public Employees Retirement System (KPRS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPRS issues a publicly available financial report that includes financial statements and required supplementary information. KPRS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPRS website at www.kprs.org or by writing to KPRS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPRS member-employee contribution rates. KPRS has multiple benefit structures and contribution rates depending on whether the employee is a KPRS 1, KPRS 2 or KPRS 3 member. KPRS 1 members are active and contributing members hired before July 1, 2009. KPRS 2 members were first employed in a covered position on or after July 1, 2009 and KPRS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPRS member-employee contribution rate of 6% of covered salary for KPRS 1, KPRS 2 and KPRS 3 members. Member contributions are withheld by their employer and paid to KPRS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPRS 1, KPRS 2 and KPRS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPRS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPRS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPRS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPRS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,874,144 for the year ended June 30, 2020.

Unified School District Number 320, Wamego, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability - At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$16,279,758. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. Management is not aware of any other statutory violations for the period covered by this audit.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2020.

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 5, 2020, the date the financial statements were available to be issued and has determined there are no events which require disclosure.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Unified School District Number 320, Wamego, Kansas

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2020**

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>
Governmental type funds		
General funds		
General	\$ 10,352,237	\$ (310,474)
Supplemental General	3,161,595	(97,939)
Special revenue funds		
Adult Supplemental Education	3,661	0
At-Risk (K-12)	734,413	0
Bilingual Education	86,509	0
Virtual Education	93,127	0
Capital Outlay	1,016,213	0
Food Service	1,021,128	0
Professional Development	100,344	0
Parent Education Program	49,104	0
Special Education	2,693,418	0
Vocational Education	470,107	0
KPERs Special Retirement Contribution	2,018,922	0
Special Services Cooperative	5,792,000	0
Bond and interest funds		
Bond and Interest	2,682,166	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 40,566 300	\$ 10,082,329 3,063,956	\$ 10,082,329 3,063,955	\$ 0 (1)
0	3,661	927	(2,734)
0	734,413	598,830	(135,583)
0	86,509	85,192	(1,317)
0	93,127	64,435	(28,692)
0	1,016,213	545,503	(470,710)
0	1,021,128	919,693	(101,435)
0	100,344	41,008	(59,336)
0	49,104	49,104	0
0	2,693,418	2,373,771	(319,647)
0	470,107	394,509	(75,598)
0	2,018,922	1,874,144	(144,778)
0	5,792,000	5,368,252	(423,748)
0	2,682,166	2,682,166	0

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash Receipts				
Local sources				
Reimbursements	\$ 31,789	\$ 36,467	\$ 0	\$ 36,467
State sources				
General state aid	7,893,900	8,390,867	8,489,739	(98,872)
State aid reimbursement	0	4,099	0	4,099
Special education aid	1,638,338	1,650,896	1,862,498	(211,602)
Total cash receipts	<u>9,564,027</u>	<u>10,082,329</u>	<u>\$ 10,352,237</u>	<u>\$ (269,908)</u>
Expenditures				
Instruction				
Salaries				
Certified	3,904,087	4,022,842	\$ 4,053,371	\$ (30,529)
Noncertified	340,098	346,161	346,439	(278)
Employee benefits				
Insurance	343,470	359,133	349,350	9,783
Social security	323,400	324,191	336,587	(12,396)
Other	23,697	23,735	21,438	2,297
Student support services				
Salaries				
Certified	180,343	182,929	176,753	6,176
Noncertified	83,082	85,783	85,575	208
Employee benefits				
Insurance	27,806	28,783	26,900	1,883
Social security	17,622	17,899	20,067	(2,168)
Other	824	873	898	(25)
Instructional support staff				
Salaries				
Certified	116,801	54,992	48,622	6,370
Noncertified	142,120	202,990	200,816	2,174
Employee benefits				
Insurance	12,141	16,341	9,830	6,511
Social security	19,639	19,100	19,081	19
Other	1,399	1,471	1,164	307
General administration				
Salaries				
Certified	108,740	112,002	112,002	0
Noncertified	9,645	13,077	9,934	3,143
Employee benefits				
Insurance	6,321	6,402	6,400	2
Social security	8,954	9,427	9,328	99
Other	485	542	561	(19)
School administration				
Salaries				
Certified	462,964	442,326	467,209	(24,883)
Noncertified	158,191	177,896	162,937	14,959

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020				Variance Over (Under)
	2019 Actual	Actual	Budget		
Expenditures - continued					
Employee benefits					
Insurance	\$ 62,659	\$ 71,645	\$ 65,300	\$ 6,345	
Social security	44,882	44,238	48,207	(3,969)	
Other	2,658	2,767	2,900	(133)	
Central services					
Salaries					
Certified	88,836	91,722	91,501	221	
Noncertified	124,948	178,993	128,697	50,296	
Employee benefits					
Insurance	22,755	25,169	22,500	2,669	
Social security	15,154	18,707	16,845	1,862	
Other	912	1,202	1,014	188	
Operations and maintenance					
Salaries					
Noncertified	550,330	650,146	623,040	27,106	
Employee benefits					
Insurance	69,397	83,304	152,590	(69,286)	
Social security	38,310	48,696	52,787	(4,091)	
Other	20,199	24,000	24,622	(622)	
Purchased Professional & Tech services	44,947	46,015	46,500	(485)	
Student transportation services					
Supervision					
Salaries					
Noncertified	0	0	42,703	(42,703)	
Employee benefits					
Insurance	0	0	4,200	(4,200)	
Social security	0	0	3,267	(3,267)	
Other	0	0	1,043	(1,043)	
Vehicle operating services					
Salaries					
Noncertified	257,387	250,880	180,666	70,214	
Employee benefits					
Insurance	37,736	21,877	35,100	(13,223)	
Social security	19,021	18,588	13,820	4,768	
Other	10,942	12,106	9,677	2,429	
Vehicle Services & Maintenance Services					
Salaries					
Noncertified	0	26,518	40,269	(13,751)	
Employee benefits					
Insurance	0	2,002	3,873	(1,871)	
Social security	0	2,001	3,079	(1,078)	
Other	1,231	1,111	1,425	(314)	

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Expenditures - continued				
Other student transportation services				
Salaries				
Noncertified	\$ 13,482	\$ 7,840	\$ 55,628	\$ (47,788)
Employee benefits				
Insurance	0	381	0	381
Social security	1,026	593	4,255	(3,662)
Other	13	17	2,445	(2,428)
Operating transfers				
Bilingual Education	13,745	25,000	25,000	0
Professional Development	50,000	70,000	70,000	0
Parent Education Program	18,349	19,074	19,074	0
Special education	1,642,644	1,656,392	1,862,498	(206,106)
Virtual Education	60,635	60,450	60,450	0
Vocational education	60,000	80,000	80,000	0
At Risk (K-12)	0	92,000	92,000	0
Adjustment to comply with legal max	<u>0</u>	<u>0</u>	<u>(310,474)</u>	<u>310,474</u>
Legal operating budget	9,564,027	10,082,329	10,041,763	40,566
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>40,566</u>	<u>(40,566)</u>
Total expenditures	<u>9,564,027</u>	<u>10,082,329</u>	<u>\$ 10,082,329</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Local sources					
Ad valorem tax	\$ 1,216,443	\$ 1,312,443	\$ 1,323,366	\$ (10,923)	
Delinquent tax	13,427	8,936	12,259	(3,323)	
Reimbursements	5,665	300	0	300	
County sources					
Motor vehicle tax	141,671	133,223	132,430	793	
Recreational vehicle tax	3,261	3,259	3,098	161	
Commercial vehicle tax	12,079	3,939	489	3,450	
16/20M truck	2,627	2,347	0	2,347	
State sources					
Supplemental state aid	1,591,052	1,604,437	1,655,727	(51,290)	
Total cash receipts	<u>2,986,225</u>	<u>3,068,884</u>	<u>\$ 3,127,369</u>	<u>\$ (58,485)</u>	
Expenditures					
Instruction					
Salaries					
Certified	132,618	133,482	\$ 42,137	\$ 91,345	
Employee benefits					
Social security	0	11,375	0	11,375	
Other	0	148	0	148	
Purchased property services	833	308	0	308	
Other purchased services	510	531	12,000	(11,469)	
Supplies					
General teaching supplies	46,134	39,173	57,350	(18,177)	
Property	609	803	4,000	(3,197)	
Other	15,733	21,733	28,300	(6,567)	
Student support services					
Supplies	12,003	24,292	12,300	11,992	
Instructional support staff					
Purchased property services	3,000	3,000	70,500	(67,500)	
Other Purchased Services	9,330	7,866	0	7,866	
Supplies					
Books and periodicals	17,001	14,614	20,150	(5,536)	
General administration					
Purchased profession services	0	0	500	(500)	
Purchased property services					
and technical services	0	0	23,600	(23,600)	
Other purchased services					
Insurance	0	0	105,902	(105,902)	
Communications	0	0	34,000	(34,000)	
Other	29,641	34,211	28,800	5,411	
Supplies	0	0	5,500	(5,500)	
Other	0	0	16,100	(16,100)	

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020			
	2019 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
School administration				
Employee benefits				
Social Security	\$ 1	\$ 1	\$ 0	\$ 1
Purchased Professional and Tech	0	0	2,100	(2,100)
Purchased property services	0	0	58,000	(58,000)
Other purchased services				
Communications	0	0	15,500	(15,500)
Other	994	507	0	507
Supplies	0	0	15,000	(15,000)
Other	0	0	73,000	(73,000)
Central services				
Insurance	0	1,677	0	1,677
Purchased professional and technical services	148,571	180,944	7,300	173,644
Other purchased services	111,828	118,316	2,550	115,766
Supplies	50,648	50,797	21,500	29,297
Property	54,177	61,217	0	61,217
Other	14,071	12,506	0	12,506
Operations & maintenance				
Purchased professional and Tech technical services	9,273	4,719	60,000	(55,281)
Purchased property services				
Cleaning	21,959	23,852	23,000	852
Repairs and maintenance	29,867	14,108	34,750	(20,642)
Other	751	0	1,000	(1,000)
General supplies	259,045	268,704	189,300	79,404
Energy				
Heating	45,427	37,394	58,550	(21,156)
Electricity	291,708	226,105	310,000	(83,895)
Motor Fuel	1,403	3,988	1,824	2,164
Vehicle Operating Services				
Employee benefits				
Social security	117	82	0	82
Other purchased services				
Insurance	0	0	21,500	(21,500)
Motor fuel	52,486	40,007	68,233	(28,226)
Equipment	28,509	14,604	0	14,604
Other	33,463	27,258	17,482	9,776

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Expenditures - continued				
Vehicle & Maintenance Services				
Property	\$ 1,987	\$ 1,295	\$ 29,300	\$ (28,005)
Supplies	37,392	31,771	38,000	(6,229)
Operating transfers				
Bilingual Education	61,255	60,000	60,000	0
Special education	552,167	704,567	704,567	0
Vocational education	340,000	300,000	300,000	0
At-risk (K-12)	620,000	588,000	588,000	0
Adjustment to comply with legal max	0	0	(97,939)	97,939
Legal operating budget	<u>3,034,511</u>	<u>3,063,955</u>	<u>3,063,656</u>	<u>299</u>
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>300</u>	<u>(300)</u>
Total expenditures	\$ <u>3,034,511</u>	\$ <u>3,063,955</u>	\$ <u>3,063,956</u>	\$ <u>(1)</u>
 Receipts over (under) expenditures	 (48,286)	 4,929		
 Unencumbered cash, July 1	 <u>160,768</u>	 <u>112,482</u>		
 Unencumbered cash, June 30	\$ <u><u>112,482</u></u>	\$ <u><u>117,411</u></u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Local sources					
Student fees	\$ 243	\$ 0	\$ 700	\$ (700)	
Donations	0	457	0	457	
Reimbursements	0	0	0	(955)	
Other	<u>245</u>	<u>0</u>	<u>1,100</u>	<u>(1,100)</u>	
Total cash receipts	<u>488</u>	<u>457</u>	\$ <u>1,800</u>	\$ <u>(2,298)</u>	
Expenditures					
Instruction					
Purchased professional & tech services	60	0	\$ 1,000	\$ (1,000)	
Other purchased services	0	0	250	(250)	
Supplies					
General supplemental (teaching)	730	257	810	(553)	
Supplies (technology related)	87	203	250	(47)	
Miscellaneous	0	0	851	(851)	
School Administration					
Other purchased services	<u>274</u>	<u>467</u>	<u>500</u>	<u>(33)</u>	
Total expenditures	<u>1,151</u>	<u>927</u>	\$ <u>3,661</u>	\$ <u>(2,734)</u>	
Receipts over (under) expenditures	(663)	(470)			
Unencumbered cash, July 1	<u>2,524</u>	<u>1,861</u>			
Unencumbered cash, June 30	\$ <u>1,861</u>	\$ <u>1,391</u>			

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2d

**SPECIAL PURPOSE FUNDS
AT-RISK (K-12)**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Other				
Miscellaneous	\$ 719	\$ 696	\$ 0	\$ 696
Transfer from General	0	92,000	92,000	0
Transfer from Supplemental General	620,000	588,000	588,000	0
	<u>620,719</u>	<u>680,696</u>	<u>\$ 680,000</u>	<u>\$ 696</u>
Expenditures				
Instruction				
Salaries				
Certified	428,090	421,244	\$ 441,533	\$ (20,289)
Employee benefits				
Insurance	40,957	31,196	39,000	(7,804)
Social security	32,844	30,836	33,778	(2,942)
Other	1,923	1,941	2,028	(87)
Supplies				
General supplemental	1,910	2,121	3,500	(1,379)
Property and equipment	0	0	105,741	(105,741)
Instructional support staff				
Purchased Professional & Tech services	0	26	0	26
Student support services				
Salaries				
Certified	97,264	94,920	91,182	3,738
Employee benefits				
Insurance	9,398	9,600	9,681	(81)
Social security	6,756	6,526	6,976	(450)
Other	412	420	419	1
Other purchased services	0	0	500	(500)
Central Services				
Other	0	0	75	(75)
	<u>619,554</u>	<u>598,830</u>	<u>\$ 734,413</u>	<u>\$ (135,583)</u>
Total expenditures				
Receipts over (under) expenditures	1,165	81,866		
Unencumbered cash, July 1	<u>53,248</u>	<u>54,413</u>		
Unencumbered cash, June 30	<u>\$ 54,413</u>	<u>\$ 136,279</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2e

**SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Other				
Transfer from General	\$ 13,745	\$ 25,000	\$ 25,000	\$ 0
Transfer from Supplemental General	61,255	60,000	60,000	0
	<u>75,000</u>	<u>85,000</u>	<u>\$ 85,000</u>	<u>\$ 0</u>
 Expenditures				
Instruction				
Salaries				
Certified	47,737	40,167	\$ 49,170	\$ (9,003)
Noncertified	15,086	30,701	15,538	15,163
Employee benefits				
Insurance	5,169	8,055	5,325	2,730
Social security	4,639	5,311	4,949	362
Other	270	320	298	22
Supplies				
General supplemental	278	367	10,629	(10,262)
Support Services				
Purchased Professional and Tech Services	<u>345</u>	<u>271</u>	<u>600</u>	<u>(329)</u>
Total expenditures	<u>73,524</u>	<u>85,192</u>	<u>\$ 86,509</u>	<u>\$ (1,317)</u>
Receipts over (under) expenditures	1,476	(192)		
Unencumbered cash, July 1	<u>33</u>	<u>1,509</u>		
Unencumbered cash, June 30	\$ <u>1,509</u>	\$ <u>1,317</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2f

**SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Local sources				
Tuition	\$ 1,271	\$ 550	\$ 0	\$ 550
Other				
Transfer from General	<u>60,635</u>	<u>60,450</u>	<u>60,450</u>	<u>0</u>
	<u>61,906</u>	<u>61,000</u>	<u>\$ 60,450</u>	<u>\$ 550</u>
Expenditures				
Instruction				
Salaries				
Certified	44,624	48,463	\$ 45,969	\$ 2,494
Employee benefits				
Insurance	4,698	4,792	4,932	(140)
Social security	2,791	3,278	3,517	(239)
Other	185	214	211	3
Purchased Professional and Tech Services	0	0	12,000	(12,000)
Supplies				
General supplemental	0	79	800	(721)
Technology Related	0	0	5,000	(5,000)
Property and equipment	7,500	7,609	19,698	(12,089)
Central Services				
Other Purchased Services	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total expenditures	<u>59,798</u>	<u>64,435</u>	<u>\$ 93,127</u>	<u>\$ (28,692)</u>
Receipts over (under) expenditures	2,108	(3,435)		
Unencumbered cash, July 1	<u>30,569</u>	<u>32,677</u>		
Unencumbered cash, June 30	<u>\$ 32,677</u>	<u>\$ 29,242</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

**SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Local sources					
Ad valorem tax	\$ 377,260	\$ 391,032	\$ 378,002	\$ 13,030	
Delinquent tax	3,530	2,560	3,820	(1,260)	
Interest on idle funds	17,955	55,036	5,000	50,036	
Reimbursements	66,285	47,018	55,000	(7,982)	
County sources					
Motor vehicle tax	37,989	36,602	36,153	449	
Recreational vehicle tax	859	876	845	31	
Commercial vehicle tax	3,114	1,128	133	995	
State sources					
Capital outlay state aid	170,247	178,179	178,176	3	
Federal Sources					
Federal Resources	18,500	0	0	0	
	<u>695,739</u>	<u>712,431</u>	<u>\$ 657,129</u>	<u>\$ 55,302</u>	
Expenditures					
Instruction					
Supplies-performance uniforms	879	674	\$ 30,000	\$ (29,326)	
Property (equipment and furnishings)	44,534	125,414	117,141	8,273	
Student support services					
Property (equipment and furnishings)	12,418	13,511	30,000	(16,489)	
Instructional support staff					
Property (equipment and furnishings)	11,005	13,041	40,000	(26,959)	
General administration					
Property (equipment and furnishings)	13,975	0	30,000	(30,000)	
School Administration					
Property (equipment and furnishings)	47,971	3,167	10,000	(6,833)	
Central Services					
Supplies - Technology Software	2,470	25,818	30,000	(4,182)	
Operations and maintenance					
Salaries					
Noncertified	121,470	0	0	0	
Employee benefits					
Insurance	15,208	0	0	0	
Social security	12,445	0	0	0	
Other	3,554	0	0	0	
Other purchased services	0	0	3,000	(3,000)	
Property	19,869	9,601	50,000	(40,399)	
Transportation					
Property (equipment and furnishings)	109,239	99,999	250,000	(150,001)	

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures - continued				
Vehicle services and maintenance				
Salaries				
Noncertified	\$ 38,380	\$ 0	\$ 0	\$ 0
Employee benefits				
Insurance	3,916	1,613	0	1,613
Social security	2,881	0	0	0
Other	35	0	0	0
Facility acquisition & construction services				
Building improvements	217,956	252,665	0	252,665
Outside Contractors	0	0	261,133	(261,133)
Other	0	0	164,939	(164,939)
Total expenditures	<u>678,205</u>	<u>545,503</u>	<u>\$ 1,016,213</u>	<u>\$ (470,710)</u>
Receipts over (under) expenditures	17,534	166,928		
Unencumbered cash, July 1	<u>385,185</u>	<u>402,719</u>		
Unencumbered cash, June 30	<u>\$ 402,719</u>	<u>\$ 569,647</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas**Schedule 2h****SPECIAL PURPOSE FUNDS
DRIVER TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
State sources		
State safety aid	\$ <u>0</u>	\$ <u>0</u>
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	0	0
Employee benefits	0	0
Social security	0	0
Vehicle operations, maintenance services		
Insurance	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>31,838</u>	<u>31,838</u>
Unencumbered cash, June 30	<u><u>\$ 31,838</u></u>	<u><u>\$ 31,838</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2i

**SPECIAL PURPOSE FUNDS
FOOD SERVICE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Local sources				
Student sales - lunch	\$ 336,224	\$ 275,730	\$ 330,121	\$ (54,391)
Student school lunches (breakfast)	16,047	25,477	16,049	9,428
Adult and student sales	138,678	122,176	121,406	770
Reimbursement - Milk	0	30	0	30
Interest	1,430	3,969	1,500	2,469
Miscellaneous	17,732	18,591	0	18,591
State sources				
School food assistance	8,117	31,780	6,581	25,199
Federal sources				
Child nutrition programs	286,755	407,634	286,471	121,163
Total cash receipts	<u>804,983</u>	<u>885,387</u>	<u>\$ 762,128</u>	<u>\$ 123,259</u>
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	651	33	\$ 45,440	\$ (45,407)
Employee benefits				
Insurance	0	0	4,437	(4,437)
Social security	48	3	3,473	(3,470)
Other	19	1	1,323	(1,322)
Purchased property services	0	0	650	(650)
Miscellaneous supplies	3,888	6,546	7,000	(454)
Heating	4,240	3,990	7,000	(3,010)
Electricity	10,107	18,991	12,000	6,991
Motor Fuel	0	0	2,000	(2,000)
Other	1,369	1,729	1,200	529
Food service operation				
Salaries				
Noncertified	295,179	298,219	260,139	38,080
Employee benefits				
Insurance	56,147	75,175	53,394	21,781
Social security	21,409	23,700	19,901	3,799
Other	11,855	13,467	10,981	2,486
Other purchased services	0	0	10,000	(10,000)
Supplies				
Food and milk	394,635	415,972	432,500	(16,528)
Miscellaneous supplies	25,267	25,282	33,700	(8,418)
Property	11,294	12,441	100,990	(88,549)
Other	11,266	24,144	15,000	9,144
Total expenditures	<u>847,374</u>	<u>919,693</u>	<u>\$ 1,021,128</u>	<u>\$ (101,435)</u>
Receipts over (under) expenditures	<u>(42,391)</u>	<u>(34,306)</u>		
Unencumbered cash, July 1	<u>301,390</u>	<u>258,999</u>		
Unencumbered cash, June 30	\$ <u>258,999</u>	\$ <u>224,693</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Local sources				
Other	\$ 1,406	\$ 530	\$ 0	\$ 530
State sources				
State aid	6,628	5,334	5,813	(479)
Other				
Transfer from General	50,000	70,000	70,000	0
Total cash receipts	58,034	75,864	\$ 75,813	\$ 51
Expenditures				
Instructional support staff				
Employee benefits				
Social security	31	17	\$ 0	\$ 17
Purchased professional and technical services	47,506	35,030	85,758	(50,728)
Purchased property services	3,251	2,544	9,000	(6,456)
Other purchased services	20	1,814	0	1,814
Supplies				
Books and periodicals	371	605	4,100	(3,495)
Miscellaneous supplies	1,432	998	1,486	(488)
Total expenditures	52,611	41,008	\$ 100,344	\$ (59,336)
Receipts over (under) expenditures	5,423	34,856		
Unencumbered cash, July 1	19,109	24,532		
Unencumbered cash, June 30	\$ 24,532	\$ 59,388		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
State sources					
Parent education aid	\$ 29,436	\$ 30,030	\$ 30,030	\$	0
Other					
Transfer from General	18,349	19,074	19,074		0
Total cash receipts	<u>47,785</u>	<u>49,104</u>	<u>\$ 49,104</u>	\$	<u>0</u>
Expenditures					
Student support services					
Salaries					
Non-Certified	33,948	34,966	\$ 34,967	\$	(1)
Employee benefits					
Insurance	4,697	4,783	4,704		79
Social security	2,559	2,639	2,675		(36)
Other	147	66	161		(95)
Other purchased services					
Other	3,253	3,357	3,192		165
Miscellaneous supplies	443	737	530		207
Other	0	2,075	0		2,075
Property and Equipment	128	162	400		(238)
Instructional support staff					
Purchased professional and technical services	442	319	525		(206)
Central services					
Other purchased services	<u>2,168</u>	<u>0</u>	<u>1,950</u>		<u>(1,950)</u>
Total expenditures	<u>47,785</u>	<u>49,104</u>	<u>\$ 49,104</u>	\$	<u>0</u>
Receipts over (under) expenditures	0	0			
Unencumbered cash, July 1	<u>0</u>	<u>0</u>			
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>			

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Local sources				
Reimbursements	\$ 39,275	\$ 5,502	\$ 25,000	\$ (19,498)
Other				
Transfer from General	1,642,644	1,656,392	1,862,498	(206,106)
Transfer from Supplemental General	552,167	704,567	704,567	0
Total cash receipts	<u>2,234,086</u>	<u>2,366,461</u>	<u>\$ 2,592,065</u>	<u>\$ (225,604)</u>
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	552,167	704,567	\$ 704,567	\$ 0
Instructional Support Staff				
Employee Benefits				
Social Security	7,718	9,037	25,000	(15,963)
Central Services				
Property	0	950	0	950
Student Transportation Services				
Property	0	0	86,636	(86,636)
Vehicle operating services				
Salaries				
Noncertified	52,959	40,465	54,548	(14,083)
Employee benefits				
Insurance	24	192	4,800	(4,608)
Social security	3,978	3,068	4,173	(1,105)
Other	3,658	1,436	2,331	(895)
Other purchased services				
Insurance	1,653	1,800	1,800	0
Supplies				
Motor fuel	9,134	7,268	8,000	(732)
Other	9,312	3,456	9,500	(6,044)
Operating Transfers to Special Ed. Coop	<u>1,567,903</u>	<u>1,601,532</u>	<u>1,792,063</u>	<u>(190,531)</u>
Total expenditures	<u>2,208,506</u>	<u>2,373,771</u>	<u>\$ 2,693,418</u>	<u>\$ (319,647)</u>
Receipts over (under) expenditures	25,580	(7,310)		
Unencumbered cash, July 1	<u>75,773</u>	<u>101,353</u>		
Unencumbered cash, June 30	<u>\$ 101,353</u>	<u>\$ 94,043</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

**SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Local sources				
Reimbursement	\$ 696	\$ 165	\$ 0	\$ 165
Other	300	580	0	580
Federal sources				
Perkins Reimbursement	7,458	15,215	3,745	11,470
Other				
Transfer from General	60,000	80,000	80,000	0
Transfer from Supplemental General	340,000	300,000	300,000	0
Total cash receipts	<u>408,454</u>	<u>395,960</u>	<u>\$ 383,745</u>	<u>\$ 12,215</u>
Expenditures				
Instruction				
Salaries				
Certified	294,220	298,964	\$ 303,047	\$ (4,083)
Employee benefits				
Insurance	16,214	20,880	25,000	(4,120)
Social security	20,812	21,141	23,183	(2,042)
Other	1,238	1,323	1,394	(71)
Purchased Property Services	51	235	500	(265)
Supplies				
General supplemental	19,894	17,879	27,000	(9,121)
Miscellaneous supplies	13,701	15,182	17,500	(2,318)
Property	9,411	13,946	64,483	(50,537)
Operations and maintenance				
Water/sewer	5,995	4,959	8,000	(3,041)
Total expenditures	<u>381,536</u>	<u>394,509</u>	<u>\$ 470,107</u>	<u>\$ (75,598)</u>
Receipts over (under) expenditures	26,918	1,451		
Unencumbered cash, July 1	<u>59,444</u>	<u>86,362</u>		
Unencumbered cash, June 30	<u>\$ 86,362</u>	<u>\$ 87,813</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2n

**SPECIAL PURPOSE FUNDS
GIFTS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Local sources		
Contributions	\$ 11,156	\$ 35,815
 Expenditures		
Instruction	13,173	23,469
Scholarships/Misc.	0	1,104
Building improvements	<u>0</u>	<u>9,994</u>
Total expenditures	<u>13,173</u>	<u>34,567</u>
Receipts over (under) expenditures	(2,017)	1,248
 Unencumbered cash, July 1 as restated	<u>40,287</u>	<u>38,270</u>
 Unencumbered cash, June 30	<u><u>\$ 38,270</u></u>	<u><u>\$ 39,518</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
KPERs Special Retirement Contribution

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		Variance Over (Under)
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
State Sources				
State Aid	\$ 1,248,737	\$ 1,874,144	\$ 2,018,922	\$ (144,778)
Total receipts	<u>1,248,737</u>	<u>1,874,144</u>	<u>\$ 2,018,922</u>	<u>\$ (144,778)</u>
Expenditures				
Instruction				
Employee benefits	856,563	1,277,248	\$ 1,376,223	\$ (98,975)
Student support				
Employee benefits	129,072	199,098	214,376	(15,278)
Instructional support				
Employee benefits	26,704	37,446	40,319	(2,873)
General administration				
Employee benefits	34,547	44,890	48,335	(3,445)
School administration				
Employee benefits	57,428	92,340	99,426	(7,086)
Central Services				
Employee benefits	21,142	32,267	34,743	(2,476)
Operations and maintenance				
Employee benefits	61,873	97,957	105,474	(7,517)
Student transportation services				
Employee benefits	36,658	54,778	58,981	(4,203)
Food service				
Employee benefits	<u>24,750</u>	<u>38,120</u>	<u>41,045</u>	<u>(2,925)</u>
Total expenditures	<u>1,248,737</u>	<u>1,874,144</u>	<u>\$ 2,018,922</u>	<u>\$ (144,778)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Technology equipment	<u>0</u>	<u>0</u>
Receipts over expenditures	0	0
Unencumbered cash, July 1	<u>339,766</u>	<u>339,766</u>
Unencumbered cash, June 30	<u>\$ 339,766</u>	<u>\$ 339,766</u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

**SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019</u>	<u>2020</u>
	<u>Actual</u>	<u>Actual</u>
Cash receipts		
Local sources		
Rental fees and books	\$ 123,710	\$ 102,090
Other	<u>57,029</u>	<u>79,000</u>
Total receipts	<u>180,739</u>	<u>181,090</u>
 Expenditures		
Instruction		
Purchased Professional and Tech	44,161	16,485
Supplies	<u>81,382</u>	<u>68,868</u>
Total expenditures	<u>125,543</u>	<u>85,353</u>
Receipts over (under) expenditures	55,196	95,737
Unencumbered cash, July 1	<u>177,214</u>	<u>232,410</u>
Unencumbered cash, June 30	<u><u>\$ 232,410</u></u>	<u><u>\$ 328,147</u></u>

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Local sources					
Payments from school districts and government sources	\$ 2,609,964	\$ 2,913,036	\$ 4,673,109	\$ (1,760,073)	
Interest on idle funds	1,988	2,863	1,000	1,863	
Reimbursements	2,295	3,465	0	3,465	
Other	19,081	61,996	57,500	4,496	
Federal sources					
Regular	722,380	735,589	603,317	132,272	
Medicaid	163,309	195,587	218,000	(22,413)	
Grants in aid	25,870	25,870	158,442	(132,572)	
Other					
Transfer from Special Ed	1,567,903	1,601,532	0	1,601,532	
Total cash receipts	<u>5,112,790</u>	<u>5,539,938</u>	<u>\$ 5,711,368</u>	<u>\$ (1,772,962)</u>	
Expenditures					
Instruction					
Salaries					
Certified	1,972,889	1,976,854	\$ 1,937,423	\$ 39,431	
Noncertified	1,300,327	1,329,726	1,337,896	(8,170)	
Employee benefits					
Insurance	443,120	409,670	468,731	(59,061)	
Social security	237,711	244,897	260,026	(15,129)	
Other	21,172	32,096	15,827	16,269	
Purchased professional and technical services	26,303	43,780	1,000	42,780	
Other purchased services					
Tuition	1,440	1,440	3,000	(1,560)	
Other	30,815	23,731	42,000	(18,269)	
Supplies					
General teaching supplies	11,905	2,350	13,611	(11,261)	
Property	2,416	2,565	1,950	615	
Other	345	600	250	350	
Student support services					
Salaries					
Certified	604,172	621,190	970,209	(349,019)	
Employee benefits					
Insurance	65,396	71,541	62,020	9,521	
Social security	59,179	60,757	64,746	(3,989)	
Other	3,511	9,846	3,894	5,952	
Purchased professional and technical services	252,683	271,045	43,330	227,715	
Other purchased services	9,002	2,591	4,200	(1,609)	
Supplies	8,503	7,235	9,500	(2,265)	

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		Variance Over (Under)
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures - continued				
Student support services - continued				
Property	\$ 36	\$ 43	\$ 9,000	\$ (8,957)
Other	115	109	150	(41)
Instructional support staff				
Salaries				
Certified	6,064	3,226	2,000	1,226
Noncertified	0	0	4,100	(4,100)
Employee benefits				
Social security	306	235	245	(10)
Other	5	3	5	(2)
Purchased professional and technical services	13,302	3,514	13,873	(10,359)
Other purchased services	5,515	11,311	7,340	3,971
Miscellaneous supplies	265	100	2,900	(2,800)
Property	17,059	13,175	10,500	2,675
Special area administration services				
Salaries				
Certified	88,053	90,695	90,695	0
Noncertified	139,034	86,430	93,708	(7,278)
Employee benefits				
Insurance	9,499	7,654	9,945	(2,291)
Social security	16,317	13,286	14,087	(801)
Other	986	812	847	(35)
Purchased Property services	38	1,041	300	741
Communications	1,380	1,490	0	1,490
Central services				
Employee benefits				
Other	0	0	262,512	(262,512)
Purchase professional and tech srvs	60	0	0	0
Purchased property services	6,799	10,172	15,880	(5,708)
Other purchased services	2,477	3,855	5,000	(1,145)
Other	7,709	7,158	6,800	358
Vehicle operating services				
Other purchased services				
Mileage	0	0	1,000	(1,000)
Insurance	1,394	1,394	0	1,394
Supplies				
Motor fuel	0	635	1,500	(865)
Total expenditures	\$ 5,367,302	\$ 5,368,252	\$ 5,792,000	\$ (423,748)
Receipts over (under) expenditures	\$ (254,512)	\$ 171,686		
Unencumbered cash, July 1	335,143	80,631		
Unencumbered cash, June 30	\$ 80,631	\$ 252,317		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas**Schedule 2s****SPECIAL PURPOSE FUNDS
HEALTH CARE SERVICES****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Local sources		
Other	\$ <u>90,575</u>	\$ <u>95,448</u>
Total receipts	<u>90,575</u>	<u>95,448</u>
Expenditures		
Instruction		
Supplies	<u>69,989</u>	<u>92,814</u>
Total expenditures	<u>69,989</u>	<u>92,814</u>
Receipts over (under) expenditures	20,586	2,634
Unencumbered cash, July 1	<u>0</u>	<u>20,586</u>
Unencumbered cash, June 30	<u><u>\$ 20,586</u></u>	<u><u>\$ 23,220</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Title I</u>	<u>Title IIA</u>	<u>Cares Act Funding</u>	<u>Totals 2020</u>	<u>Prior Year Totals 2019</u>
Cash receipts					
Federal sources	\$ 143,129	\$ 43,309	25,000	\$ 211,438	\$ 161,840
Operating transfers	<u>20,879</u>	<u>0</u>	<u>0</u>	<u>20,879</u>	<u>15,018</u>
Total cash receipts	<u>164,008</u>	<u>43,309</u>	<u>25,000</u>	<u>232,317</u>	<u>176,858</u>
Expenditures					
Instruction	163,868	0	0	163,868	143,354
Instructional support staff	140	22,430	25,000	47,570	18,486
Operating transfers	<u>0</u>	<u>20,879</u>	<u>0</u>	<u>20,879</u>	<u>15,018</u>
Total expenditures	<u>164,008</u>	<u>43,309</u>	<u>25,000</u>	<u>232,317</u>	<u>176,858</u>
Receipts over (under) expenditures	0	0	0	0	0
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report

Unified School District Number 320, Wamego, Kansas

Schedule 2u

**BOND & INTEREST FUNDS
BOND AND INTEREST #2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Local sources				
Ad valorem tax	\$ 1,510,788	\$ 1,564,173	\$ 1,512,054	\$ 52,119
Delinquent tax	14,246	10,382	15,298	(4,916)
County sources				
Motor vehicle tax	149,166	144,049	144,694	(645)
Recreational vehicle tax	3,438	3,506	3,386	120
Commercial vehicle tax	12,456	4,514	535	3,979
16/20M Truck	2,800	2,408	0	2,408
State sources				
State aid - capital improvements	854,920	734,033	866,113	(132,080)
Other				
Federal tax credit	174,834	87,604	87,043	561
Total cash receipts	<u>2,722,648</u>	<u>2,550,669</u>	<u>\$ 2,629,123</u>	<u>\$ (78,454)</u>
Expenditures				
Debt service				
Interest	1,527,584	1,382,166	\$ 1,382,166	\$ 0
Principal	<u>1,325,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>0</u>
Total expenditures	<u>2,852,584</u>	<u>2,682,166</u>	<u>\$ 2,682,166</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(129,936)	(131,497)		
Unencumbered cash, July 1	<u>2,283,204</u>	<u>2,153,268</u>		
Unencumbered cash, June 30	<u>\$ 2,153,268</u>	<u>\$ 2,021,771</u>		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas**Schedule 2v****CAPITAL PROJECTS FUND
CONSTRUCTION****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Local sources		
Interest on idle funds	\$ 26,259	\$ 27,870
Bond Proceeds	87	169,210
Total cash receipts	<u>26,346</u>	<u>197,080</u>
Expenditures		
Architectural & Engineering Services	2,120,338	567,135
Technology	50,160	0
Safety & Security	109,369	12,931
Building Improvements	24,649	44,885
Ground Improvements	1,030,615	12,955
Turf Improvements	5,925	0
Contingency	14,795	2,125
Total expenditures	<u>3,355,851</u>	<u>640,031</u>
Receipts over (under) expenditures	(3,329,505)	(442,951)
Unencumbered cash, July 1	4,401,302	1,071,797
Cancelled Purchase Orders	<u>0</u>	<u>216,479</u>
Unencumbered cash, June 30	<u><u>\$ 1,071,797</u></u>	<u><u>\$ 845,325</u></u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2020

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2017	\$ 2,291	\$ 0	\$ 2,291	\$ 0
Class of 2019	1,984	0	0	1,984
Class of 2020	2,206	4,769	5,589	1,386
Class of 2021	4,922	7,362	5,297	6,987
Class of 2022	1,771	3,998	1,593	4,176
Class of 2023	0	1,747	0	1,747
Art club	899	0	0	899
Band	927	14,398	4,937	10,388
Broadcasting	485	0	0	485
Life Skills	2,291	641	1,032	1,900
CFL	416	331	465	282
Cheerleaders	6,797	3,069	3,821	6,045
Culinary Arts	149	1,270	715	704
Debate/Forensic	618	184	788	14
Dazzlers	3,529	6,639	8,579	1,589
F.B.L.A.	4,931	4,339	3,860	5,410
F.C.A.	495	0	0	495
Peer Chamber	3,833	0	44	3,789
F.F.A.	18,609	31,282	36,214	13,677
F.C.C.L.A.	848	6,468	4,896	2,420
Fine Arts	21	0	0	21
Interest	1,497	377	0	1,874
Kays	1,800	5,386	5,332	1,854
Link Crew	0	1,100	394	706
Mentoring	911	0	0	911
National Honor Society	276	1,872	1,619	529
Newspaper	1,455	324	272	1,507
Peer Counselor	17	0	0	17
Prom	0	3,582	3,582	0
Renaissance	535	0	0	535
SADD	2,938	1,375	300	4,013
Scholar bowl	1,252	480	1,255	477
Science club	409	650	774	285
Science Fair	2,945	290	540	2,695
World Culture Club	270	1,437	1,430	277
Spanish Club Annual Trip	2,771	10,238	12,557	452
Student council	1,514	2,622	2,028	2,108
Sport Uniforms	33,573	16,872	18,614	31,831
Theatre club	3,120	11,060	11,269	2,911
Vocal music	6,016	4,408	4,205	6,219
Counselor/W-Club	1,679	8,223	6,822	3,080
Weightlifting	1,397	0	0	1,397
Annual	3,361	10,371	10,748	2,984
Concessions	2,117	18,574	20,421	270
Student need gift	394	400	205	589
Football gift	2,063	15,560	16,163	1,460

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2020

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
C.C./Track gift	\$ 3,868	\$ 5,824	\$ 3,054	\$ 6,638
Girl's tennis gift	1,572	1,596	2,534	634
Girl's Golf gift	102	996	35	1,063
Girl's b-ball gift	734	14,560	15,145	149
Boy's b-ball gift	1,038	2,322	294	3,066
Track Gift	826	3,387	1,156	3,057
Volleyball gift	9,794	4,609	5,956	8,447
Wrestling gift	1,541	3,659	3,156	2,044
Baseball gift	5,484	4,028	5,878	3,634
Golf gift	1,130	1,659	1,680	1,109
Softball gift	3,554	2,352	1,713	4,193
Senior Interview Day	392	250	0	642
Honor Flight	14,487	6,819	5,286	16,020
Subtotal Wamego High School	<u>174,854</u>	<u>253,759</u>	<u>244,538</u>	<u>184,075</u>
Junior High School				
Physical education	1,566	324	362	1,528
Band	4,499	6,709	9,001	2,207
Boy's basketball	152	0	0	152
Girl's Basketball	28	0	0	28
Chorus	2,084	40	180	1,944
RSVP	1,775	0	266	1,509
Track	1,374	252	0	1,626
Science fair	121	0	0	121
Student council	868	533	635	766
Football	569	147	0	716
Teen leaders	194	0	0	194
Volleyball	474	0	0	474
MS gift	3,119	0	908	2,211
Wrestling	1,048	400	0	1,448
Yearbook	983	9,556	9,879	660
Book fair	281	0	0	281
Concessions	3,510	7,949	9,114	2,345
Graduation fund	1,772	1,400	2,572	600
Magazine fundraiser	31	8	0	39
Nutrition advisor	246	0	0	246
Positive Support Team	0	900	255	645
Pop fund	222	294	383	133
Science	42	100	0	142
Subtotal Junior High School	<u>24,958</u>	<u>28,612</u>	<u>33,555</u>	<u>20,015</u>
West Elementary School				
Band	229	339	308	260
Vocal music	190	403	178	415
Turn around	168	23	191	0
Yearbook	1,478	1,312	888	1,902
Carnival	16	0	0	16
Gift fund	32,469	20,680	21,994	31,155
Library	227	87	63	251

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS

For the Year Ended June 30, 2020

<u>Fund</u>	<u>Cash Beginning</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Ending</u>
West Elementary School - continued				
Robotics	\$ 179	\$ 0	\$ 0	\$ 179
Student council	415	0	0	415
West pencils	331	0	0	331
Books for fun	20	0	0	20
Subtotal West Elementary	<u>35,722</u>	<u>22,844</u>	<u>23,622</u>	<u>34,944</u>
Central Elementary School				
Student benefit	583	3,742	2,341	1,984
Central gift fund	265	1	0	266
Landscaping	125	0	0	125
Library book fair	487	0	0	487
Subtotal Central Elementary	<u>1,460</u>	<u>3,743</u>	<u>2,341</u>	<u>2,862</u>
Total student organization funds	\$ <u>236,994</u>	\$ <u>308,958</u>	\$ <u>304,056</u>	\$ <u>241,896</u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2020**

	<u>Cash Balance Beginning</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Cash Balance Ending</u>
Gate receipts				
Wamego High School Athletics	\$ 21,943	\$ 136,819	\$ 136,933	\$ 21,829
Wamego Junior High School Athletics	14,012	25,004	27,086	11,930
Subtotal gate receipts	<u>35,955</u>	<u>161,823</u>	<u>164,019</u>	<u>33,759</u>
School Projects				
Wamego High School				
Athletics travel	1,252	0	0	1,252
Junior High School				
Class fees-art/comp graphics	0	1,268	1,268	0
Woods	0	5,214	5,214	0
West Elementary School				
Activity	158	0	0	158
Bullying prevention	144	0	0	144
Subtotal school projects	<u>1,554</u>	<u>6,482</u>	<u>6,482</u>	<u>1,554</u>
User fees				
High School				
Art photography	0	3,892	3,892	0
Foods	0	2,145	2,145	0
Technology	50	7,005	7,055	0
Library	0	101	101	0
Welding	0	5,059	5,059	0
Health & Performance	520	1,560	1,334	746
Inst. Materials	0	3,075	3,075	0
Voag/horticulture	0	180	180	0
Wood/tech	0	477	477	0
Student meals	0	7,861	7,861	0
General	75	53	113	15
Sales tax	5	17,433	17,424	14
EC Biswell	0	360	360	0
Junior High School				
Handbook	557	12	0	569
Library	1,907	1,627	1,699	1,835
Inst. Materials	0	2,898	2,898	0
Technology	0	7,624	7,624	0
Lunch Acct Payments	16	2,748	2,764	0
Sales tax	0	2,952	2,952	0
Other	125	0	0	125
West Elementary School				
Milk	0	12,158	12,158	0
Returns	469	35	0	504
Kiwi Bags	0	15	15	0

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2020**

	<u>Cash Balance Beginning</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Cash Balance Ending</u>
User fees - continued				
West Elementary School - continued				
Sales tax	\$ 0	\$ 142	\$ 142	\$ 0
Technology charge	0	1,865	1,860	5
Lunch	0	6,556	6,556	0
Central Elementary School				
Inst. Material	0	3,365	3,365	0
Preschool Role Model	0	4,718	4,718	0
Milk	0	14,769	14,769	0
Student Meal Payments	0	6,730	6,730	0
Library	0	74	74	0
Technology	0	3,977	3,977	0
Kiwi bags	0	340	340	0
Sales tax	0	344	344	0
	<u>3,724</u>	<u>122,150</u>	<u>122,061</u>	<u>3,813</u>
Subtotal user fees				
	<u>3,724</u>	<u>122,150</u>	<u>122,061</u>	<u>3,813</u>
Total district activity funds	\$ <u>41,233</u>	\$ <u>290,455</u>	\$ <u>292,562</u>	\$ <u>39,126</u>

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2020

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Revenues	Expenditures
<u>U.S. Department of Agriculture</u>				
<u>Pass Through Kansas Department of Education</u>				
Child Nutrition Cluster				
School breakfast program	10.553	N/A	\$ 95,780	\$ 95,780
National school lunch program	10.555	N/A	274,885	274,885
Cash for commodities	10.555	N/A	36,969	36,969
Total for cluster			407,634	407,634
Team nutrition			200	200
Total U.S. Department of Agriculture			407,834	407,834
<u>U.S. Department of Education</u>				
<u>Pass Through Kansas Department of Education</u>				
Special education cluster (IDEA)				
Special education - grants to states - Title VI	84.027	N/A	603,018	603,018
Special education - grants to states - Title VI	84.027	N/A	25,870	25,870
Special education - preschool grant	84.173	N/A	23,147	23,147
Total for cluster			652,035	652,035
Title I - grants to local educational agencies	84.010	DO320	143,129	143,129
Covid-19 Coronavirus	84.425D	DO320	25,000	25,000
Title IIA - improving teacher quality state	84.367A	DO320	43,309	43,309
2019 Supporting Effective Instruction	84.367A	N/A	120	120
Perkins Reserve	84.048	N/A	8,000	8,000
<u>Pass Through Kansas Department of Health and Environment</u>				
Special Ed - Grant for Infants and Families	84.181	N/A	109,424	109,424
<u>Pass Through Kansas Board of Regents</u>				
Perkins Reserve	84.048	N/A	7,215	7,215
Total U.S. Department of Education			988,232	988,232
Total revenue and expenditures of federal awards			\$ 1,396,066	\$ 1,396,066

The District did not provide federal awards to subrecipients for the year ended June 30, 2020.

Unified School District Number 320, Wamego, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended June 30, 2020

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. INDIRECT COST RATE

Unified School District Number 320 did not use the standard indirect cost rate of 10%.

Special Reports

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 5, 2020. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of the internal control was for the limited purpose describe in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
Ottawa, Kansas
November 5, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program

We have audited Unified School District Number 320's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 5, 2020

Unified School District Number 320, Wamego, Kansas

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	<u>No</u>

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
Special Education Cluster		
84.027	Special education - grants to states - Title VI	\$ 603,018
84.027	Special education - grants to states - Title VI	25,870
84.173	Special education - preschool grant	23,147
		<u>652,035</u>
84.181	Special education - grant for infants and toddlers	<u>109,424</u>
	Total	<u>\$ 761,459</u>

Dollar threshold used to distinguish between Type A and Type B programs	<u>750,000</u>
Auditee qualified as a low-risk auditee?	<u>No</u>